

**FR-900M : 2002 Employer
Withholding Tax-Monthly Return**

FEDERAL EMPLOYER I.D. NUMBER

PERIOD ENDING (MM/DD/YY)

ACCOUNT ID

FOR OFFICIAL USE ONLY

BUSINESS NAME

MAILING ADDRESS LINE 1

MAILING ADDRESS LINE 2

CITY

STATE

ZIP CODE

3. TAX DUE

4. PENALTY

5. INTEREST

6. TOTAL DUE

1. D.C. INCOME TAX
WITHHELD THIS MONTH

2. ADJUSTMENT FOR PRIOR MONTH ONLY

TAXPAYER NAME : _____

FEDERAL EMPLOYER ID NUMBER : _____



029000910000

**PLEASE
SIGN
HERE**

Under penalty of law, I declare that this return, to the best of my knowledge, is correct.
Declaration of paid preparer is based on all the information available to the preparer.

TAXPAYER'S SIGNATURE

TITLE

DATE

TELEPHONE NUMBER OF PERSON TO CONTACT

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**PAID
PREPARER
ONLY**

PREPARER'S SIGNATURE (If other than taxpayer)

DATE

PREPARER'S SSN OR PTIN

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FIRM NAME

PREPARER'S FEDERAL EMPLOYER ID NUMBER

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FIRM ADDRESS

Mail return and payment to: Government of the District of Columbia, Ben Franklin Station, P.O. Box 7792, Washington, D.C. 20044-7792.

Make check or money order payable to the D.C. Treasurer. Include your Federal Employer ID Number, "FR-900M" and tax period on your payment.

EMPLOYER'S WITHHOLDING TAX – GENERAL INFORMATION – MONTHLY RETURN

NOTE: If you find that your monthly withholding tax liability is consistently less than \$100, you should call the Office of Tax and Revenue at 202-727-4829 to have your filing requirement frequency changed from monthly to annual.

- 1. FILING PERIOD AND DUE DATES:** Monthly returns are due on or before the 20th of the month after the month being reported. In addition to monthly returns, the Annual Reconciliation and Report must be completed in full and filed by January 31st of the following year or within 30 days of your final payroll. If a due date falls on a Saturday, Sunday or legal holiday, the return or reconciliation and report is due on the next business day.
- 2. FORMS:** A booklet with all the necessary forms and instructions is mailed to each registered employer. **If an employer does not receive the forms, payments should be mailed with a cover letter.** The cover letter should include the employer's Federal Employer Identification Number, tax type "W" (for withholding tax), and the period for which payment is being made. Employers are responsible for filing on time. For more information on filing requirements call (202) 727-4TAX (4829). For forms call (202) 442-6546.
- 3. PAYMENT:** Make checks or money orders payable to the *D.C. Treasurer* and mail with the monthly return to the Government of the District of Columbia, P.O. Box 7792, Ben Franklin Station, Washington, D.C. 20044-7792. Write on your payment your Federal Employer Identification Number, "W" (for withholding tax) and the tax period. (Address labels are provided in this booklet.) For other payment options see the "IMPORTANT" section on the previous page.
- 4. CHARGE FOR DISHONORED CHECKS:** There is a charge of \$50 for each dishon-

ored check issued to the District of Columbia.

- 5. SUBMISSION OF W-2s:** A copy of every Form W-2 issued by an employer and showing D.C. Income Tax withheld must be submitted to the Office of Tax and Revenue each year with the Annual Reconciliation and Report or the final return. If prior approval is received from the Office of Tax and Revenue magnetic tapes or ADP printouts may be submitted in lieu of W-2s. **The employer's Federal Employer Identification Number MUST be entered on each W-2 form issued to D.C. resident employees.**

Mail Form W-2 magnetic tapes to: Office of Tax and Revenue, Information Systems Administration, 3rd floor, 941 North Capitol St., N.E., Washington, D.C. 20002.

If the number of W-2s is large, they may be packaged in convenient sizes. In such cases, follow these instructions.

- Number the packages consecutively.
- Write the employer's name, address, and the Federal Employer Identification Number on each package.
- Mail separately from the W-2s, the Form FR-900B, Annual Reconciliation and Report and indicate the number of W-2 packages immediately after the employer's name.
- Send the payment of any tax owed with the Annual Reconciliation and Report. Enclose with the report a brief statement indicating that W-2 forms for the period are being mailed in separate packages.

IMPORTANT NOTE: FOR NEW WITHHOLDING TAX RATES REFER TO D.C. INCOME TAX WITHHOLDING INSTRUCTIONS, SAMPLE FORMS AND TABLES (FR-230). TO OBTAIN A COPY OF THE BOOKLET FR-230, CALL 202-442-6546. The tables are also available on our website — www.cfo.dc.gov

6. PENALTY AND INTEREST CHARGES:

- (a) There is a penalty of 5 percent per month imposed for the failure to file a return or pay any tax due on time. The penalty is computed on the unpaid tax for each month, or any fraction of a month, that the return is not filed or the tax is not paid. The penalty may not exceed 25 percent of the tax due.
- (b) There is a 20 percent penalty on that portion of an underpayment of taxes that is attributable to negligence. Negligence means a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns, without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.
- (c). Interest at the rate of .0355921 percent per day (13% annual rate), will be assessed on any tax remaining unpaid after the due date of the return.

7. FAILURE TO WITHHOLD OR PAY TAX:

An employer who fails to withhold or pay over to the District of Columbia withholding taxes is personally liable for the tax.

ANNUAL RECONCILIATION AND REPORT (FR-900B) Instructions

- Line 1.** Enter the total of D.C. income tax withheld during the reporting period as reflected on the Withholding Statements (W-2s). If you were not required to withhold, enter zeros.
- Line 2.** Enter the total of D.C. income tax withheld and paid to the District of Columbia during the reporting period.
- Line 3.** If Line 1 is more than Line 2, enter the difference on Line 3.
- Line 4.** If you do not pay the tax due (Line 3), or do not timely file a return, calculate the penalty at 5 percent per month, or fraction of a month, of the tax due. The penalty may not exceed 25 percent of the tax due.
- Line 5.** Calculate the interest at .0355921 percent per day (13% annually), of the tax due (Line 3).
- NOTE:** Calculate the penalty and interest from the due date of the return to the date the tax is paid.
- Line 6.** Add Lines 3, 4 and 5 and enter the total.
- Line 7.** If the amount on Line 1 is less than the amount of Line 2, enter the difference on Line 7.